

SUPREME COURT OF THE STATE OF NEW YORK, APPELLATE DIVISION,
FOURTH JUDICIAL DEPARTMENT

Matter of Scanlon v. Miller-Williams

Scanlon, 2026 NY Slip Op 02543 (Supreme Court of the State of New York Appellate Division Fourth Judicial Department 2026) · No. 213.1 CA 25-01798 · Decided April 24, 2026

SUMMARY

The Appellate Division, Fourth Department, affirmed a judgment granting a CPLR article 78 petition compelling the Buffalo Comptroller to issue and sell bonds authorized by the City Common Council. The court held that the Comptroller had no discretion over whether to issue the bonds and that her duty was ministerial, making mandamus appropriate. The court also rejected the argument that the Common Council had delegated its threshold authority to authorize bond issuance.

CASE DETAILS

COURT	Supreme Court of the State of New York, Appellate Division, Fourth Judicial Department
WRITING FOR THE COURT	Lindley, J.P.; Bannister, J.; Greenwood, J.; Nowak, J.; Hannah, J.
JURISDICTION	Supreme Court of the State of New York, Appellate Division, Fourth Judicial Department
DECIDED	April 24, 2026
DOCKET	213.1 CA 25-01798
DISPOSITION	affirmed
PROCEDURAL POSTURE	Respondent comptroller appealed from a judgment of Supreme Court, Erie County, in a CPLR article 78 proceeding granting a petition for a writ of mandamus compelling her to issue and sell bonds authorized by resolutions of the Buffalo Common Council.
PRECEDENTIAL VALUE	Published intermediate appellate decision; currently uncorrected and subject to revision before publication in the Official Reports.
PARTIES	Barbara Miller-Williams, as Comptroller of City of Buffalo v. Hon. Christopher P. Scanlon, as Mayor of City of Buffalo, Hon. Mitchell P. Nowakowski, as Member of Common Council of City of Buffalo

TOPICS

- municipal finance
- municipal law
- remedies
- civil procedure
- appellate procedure

PRACTICE AREAS

municipal law

municipal finance

administrative law

appellate procedure

QUESTIONS PRESENTED

1. Whether mandamus was available to compel the Buffalo comptroller to issue and sell bonds authorized by the Common Council.
2. Whether the Common Council delegated to the comptroller the authority to decide whether to authorize or prevent the issuance of bonds.
3. Whether the comptroller's duty to issue bonds pursuant to the Common Council's resolutions was discretionary or ministerial.

HOLDINGS

1. Mandamus to compel was available because the petitioners established a clear legal right to performance of a duty imposed by law, and the comptroller's duty to issue the authorized bonds was ministerial rather than discretionary.
2. The Common Council did not delegate to the comptroller the threshold authority to authorize or veto the issuance of bonds and notes.

KEY QUOTATIONS

*"Mandamus to compel lies 'only to enforce a clear legal right where the public official has failed to perform a duty enjoined by law . . . While [it] is an appropriate remedy to enforce the performance of a ministerial duty, . . . it will not be awarded to compel an act in respect to which [a public] officer may exercise judgment or discretion'" ([*1])*

*"'A discretionary act involve[s] the exercise of reasoned judgment which could typically produce different acceptable results whereas a ministerial act envisions direct adherence to a governing rule or standard with a compulsory result'" ([*1])*

*"In other words, the Common Council delegated certain powers to the comptroller relating to how to issue bonds but did not delegate the threshold power found in Local Finance Law § 30.00 regarding whether to issue them." ([*2])*

FACTUAL BACKGROUND

The Buffalo Common Council adopted resolutions authorizing the issuance of bonds for specific projects. The city comptroller argued that she had discretion, based on her fiscal responsibilities and prior delegations of authority, to prevent or decline to issue the bonds. The court concluded that the Common Council retained the threshold authority to decide whether bonds would be issued and that the comptroller's duty to issue bonds authorized by the Council was ministerial.

PROCEDURAL HISTORY

Supreme Court, Erie County, entered an order and judgment on September 25, 2025, granting the petition and compelling the comptroller to issue and sell certain bonds. The Appellate Division unanimously affirmed without costs.

DISPOSITION

affirmed

CASES CITED

- Alliance to End Chickens as Kaporos v New York City Police Dept., 32 NY3d 1091, 1093 (2018)
- Klostermann v Cuomo, 61 NY2d 525, 539-540 (1984)
- Matter of COR Van Rensselaer St. Co. III, Inc. v New York State Urban Dev. Corp., 221 AD3d 1524, 1528 (4th Dept 2023)
- New York Civ. Liberties Union v State of New York, 4 NY3d 175, 184 (2005)
- Matter of Cohalan v Caputo, 94 AD2d 742, 742-743 (2d Dept 1983)
- Holroyd v Town of Indian Lake, 180 NY 318, 324 (1905)

OPINION

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PER CURIAM.

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Appellate Division, Fourth Department

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This decision is uncorrected and subject to revision before publication in the Official Reports.

IN THE MATTER OF HON. CHRISTOPHER P. SCANLON, AS MAYOR OF CITY OF BUFFALO, AND HON. MITCHELL P. NOWAKOWSKI, AS MEMBER OF COMMON COUNCIL OF CITY OF BUFFALO, PETITIONERS-RESPONDENTS,

v

BARBARA MILLER-WILLIAMS, AS COMPTROLLER OF CITY OF BUFFALO, RESPONDENT-APPELLANT.

Supreme Court of the State of New York, Appellate Division, Fourth Judicial Department

Decided on April 24, 2026

213.1 CA 25-01798

Present: Lindley, J.P., Bannister, Greenwood, Nowak, And Hannah, JJ.

WOODS OVIATT GILMAN

LLP, BUFFALO (WILLIAM F. SAVINO OF COUNSEL), FOR RESPONDENT-APPELLANT.

CONNORS LLP, BUFFALO (TERRENCE M. CONNORS OF COUNSEL), FOR PETITIONERS-RESPONDENTS.

Appeal from a judgment (denominated order and judgment) of the Supreme Court, Erie County (Emilio Colaiacovo, J.), entered September 25, 2025, in a proceeding pursuant to CPLR article 78. The judgment granted the petition to compel respondent to issue and sell certain bonds.

[*1] It is hereby ORDERED that the judgment so appealed from is unanimously affirmed without costs.

Memorandum: In this proceeding pursuant to CPLR article 78, respondent appeals from a judgment granting the petition seeking a writ of mandamus compelling respondent to issue and sell bonds pursuant to resolutions duly adopted by the City of Buffalo Common Council (Common Council). We affirm.

Mandamus to compel lies "only to enforce a clear legal right where the public official has failed to perform a duty enjoined by law . . . While [it] is an appropriate remedy to enforce the performance of a ministerial duty, . . . it will not be awarded to compel an act in respect to which [a public] officer may exercise judgment or discretion" (*Alliance to End Chickens as Kaporos v New York City Police Dept.*, 32 NY3d 1091, 1093 [2018], *cert denied* 587 US 1027 [2019], *reh denied* 588 US 934 [2019] [internal quotation marks omitted]; *see Klostermann v Cuomo*, 61 NY2d 525, 539-540 [1984]). "A discretionary act involve[s] the exercise of reasoned judgment which could typically produce different acceptable results whereas a ministerial act envisions direct adherence to a governing rule or standard with a compulsory result" (*Matter of COR Van Rensselaer St. Co. III, Inc. v New York State Urban Dev. Corp.*, 221 AD3d 1524, 1528 [4th Dept 2023], *lv denied* 41 NY3d 907 [2024] [internal quotation marks omitted]; *see New York Civ. Liberties Union v State of New York*, 4 NY3d 175, 184 [2005], *rearg denied* 4 NY3d 882 [2005]). Mandamus is an appropriate remedy to enforce the performance of "those acts which are mandatory but are executed through means that are discretionary" (*Klostermann*, 61 NY2d at 539).

Contrary to respondent's assertion, the comptroller possesses no discretion over *whether* to issue bonds (*see generally Matter of Cohalan v Caputo*, 94 AD2d 742, 742-743 [2d Dept 1983]). The Charter of the City of Buffalo (City Charter) grants the Common Council the power to "authorize the borrowing of funds by the city in accordance with article VIII of the constitution of the state of New York and applicable provisions of state law" (City Charter § 3-7 [f]). The City Charter provides that expenditures pursuant to the capital improvement budget "may not be made unless and until the council by appropriate action for the payment thereof provides funds or [*2] authorizes the issuance of serial bonds or other capital obligations" (City Charter § 20-27), and that "no debt shall be incurred for any capital improvement except as further authorized pursuant to" the Local Finance Law (City Charter § 20-30). The comptroller's involvement in the capital improvement budget process consists primarily of preparing a report listing the city's outstanding capital debt, "commenting in detail about the city's financial condition," and "advising as to the maximum amount of capital debt that the city

may prudently incur" over the next five years "without impairing [its] credit rating and financial stability" (City Charter § 20-21). If the proposed capital budget exceeds the recommended cap, the comptroller must submit an additional report to the Common Council "advising as to the probable effect of such debt on the city's financial condition" (City Charter § 20-25).

The Local Finance Law gives the Common Council, as a finance board (§ 2.00 [4] [b] [2]) "the power to authorize the issuance of bonds and notes" (Local Finance Law § 30.00 [a]). Although the Common Council may delegate certain powers to the comptroller, its chief fiscal officer (§ 2.00 [5] [b]; *see* City Charter § 7-4), by resolution (Local Finance Law § 30.00 [a], [c]; *see* § 56.00 [a], [b]), we reject respondent's contention that the Common Council delegated all of its authority as a finance board to the comptroller in resolutions passed in 1945 and 1994. Those resolutions involved the delegation of powers relating to the issuance of specific types of bonds and notes, but neither resolution provided the comptroller with the power to authorize, or prevent the authorization of, the issuance of such bonds and notes. In other words, the Common Council delegated certain powers to the comptroller relating to *how* to issue bonds but did not delegate the threshold power found in Local Finance Law § 30.00 regarding *whether* to issue them. Thus, the Common Council did not provide the comptroller with the power to, in effect, veto Common Council authorizations directing her to issue bonds or notes for specific projects.

Inasmuch as respondent's duty to issue bonds was ministerial (*see* *Klostermann*, 61 NY2d at 539; *Holroyd v Town of Indian Lake*, 180 NY 318, 324 [1905]; *Cohalan*, 94 AD2d at 742-743; *see* generally 1991 Ops St Comp No. 91-8), Supreme Court did not err in granting the petition.

Entered: April 24, 2026

Ann Dillon Flynn

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PER CURIAM.

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